

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

FILED

MAY - 5 2025

DON A. HAMPTON and CHERYL A. HAMPTON,
Plaintiffs

CLERK, U.S. DISTRICT COURT
WESTERN DISTRICT OF TEXAS
BY
DEPUTY CLERK

v.

U.S. DEPARTMENT OF JUSTICE,

COMMISSIONER OF THE INTERNAL REVENUE SERVICE,

GROUPON, INC.

Defendants

CASE #: 5:25-CV-00341-JKP

EMERGENCY MOTION FOR A TEMPORARY RESTRAINING ORDER

TO THE HONORABLE JUDGE OF SAID COURT:

Plaintiffs Don and Cheryl Hampton respectfully request this Court to issue a **Temporary Restraining Order** against the Internal Revenue Service to halt further enforcement actions including any more levies, liens or seizures until this Court has ruled on the Plaintiffs' Motion for a Preliminary Injunction that was filed on 3/31/25 and the civil complaint against all of the defendants. In support thereof, the Plaintiffs would show as follows:

I. INTRODUCTION AND BACKGROUND

1. Plaintiffs-Don Hampton and Cheryl Hampton bring this motion to restrain IRS Revenue Officer-Rae Lee and the Internal Revenue Service from continuing unlawful collection actions (levies, liens, seizures) based on a tax debt that is derived from fraudulently issued 1099-Ks from Groupon, Inc.
2. From 2014-2018, Groupon intentionally included their profits on Don Hampton's 1099-K's which led to inflated and erroneous tax liabilities. The Hamptons have since amended their 1040 tax returns for those years, properly excluding Groupon's revenues. As of May 5, 2025, the Hamptons are still waiting for their

amended taxes to be processed by the IRS in Austin, TX, and that is why they wanted to reschedule their in-person meeting with Mr. Lee from 4/2/25 to 5/19/25.

3. Despite being informed of this still pending review, Mr. Lee initiated a levy action without providing the required **Notice of Intent to Levy (Form 1058)** or offering the Hamptons a **Collection Due Process (CDP) Hearing** as required by **26 U.S.C. § 6330**.
4. In our mailbox on March 31, 2025, Mr. Lee sent 12 **IRS Form 8519 - Taxpayer's Copy of Notice of Levy** and he sent it to numerous institutions such as Randolph-Brooks FCU, Specialized Loan Servicing, LLC etc. On April 21, 2025, the IRS seized a total of **\$376.64** from the Hamptons' bank accounts without notice or due process.
5. On April 29, 2025, Mr. Lee issued another letter titled **Summary of Contact**, which included a written threat: "**Intent to Sue to Foreclose.**"
6. These actions are in violation of the Hamptons' due process rights, the **Internal Revenue Code**, and established **case law**.

II. LEGAL BASIS FOR RELIEF

1. The actions taken by Mr. Lee and the IRS violates multiple provisions of federal law, including:
 - a. **IRC § 6330** - Requires a **Notice of Intent to Levy** and offers the taxpayer a **CDP hearing** before enforcement.
 - b. **IRC § 6304** - Prohibits harassment and abuse in IRS collection actions.
 - c. **26 U.S.C. § 7433** - Allows taxpayers to seek damages for unauthorized IRS collection actions.
 - d. **26 U.S.C. § 7426** - Provides remedies for wrongful levy.
2. The Hamptons have not received any **Notice of Intent to Levy** nor been given an opportunity to request a **Collection Due Process Hearing**.
3. Mr. Lee's threat of foreclosure and his unauthorized seizure of funds constitutes an **unlawful taking without due process and places the Hamptons at risk of irreparable harm**.

4. Relevant case law supports the issuance of injunctive relief in these circumstances:
 - a. *Livingston v. Comm'r*, 2000
 - b. *Robinette v. Comm'r*, 2006
 - c. *United States v. Hodge*, 2008
 - d. *Bloom v. United States*, 1999
 - e. *United States v. Williams*, 1995

III. REQUEST FOR RELIEF

WHEREFORE, PREMISES CONSIDERED, Plaintiffs respectfully request that this Court:

1. Issue a **Permanent Temporary Restraining Order** immediately **prohibiting IRS Revenue Officer-Rae Lee and the Internal Revenue Service from pursuing any further levy, lien, foreclosure, or enforcement action** against THE Plaintiffs until this Court rules on the Plaintiffs' Motion for a Preliminary Injunction Request.
2. Order the IRS to **return the unlawfully seized levy in the total amount of \$376.64** to Plaintiffs' Randolph-Brooks FCU bank accounts.
3. Order the IRS to **cease any contact or action without first complying** with statutory procedures including IRC § 6330 and issuing proper notice with an opportunity for a CDP hearing.
4. Set an expedited hearing date for the Motion for the Preliminary Injunction.
5. Grant any such other relief, at law or in equity, to which the Plaintiffs may be justly entitled.

Enclosed are supporting exhibits:

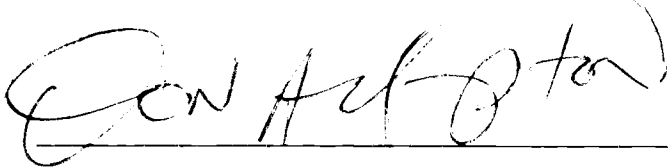
Exhibit # 1 (1 page): IRS Revenue Officer-Rae Lee's Summary of Contact: "Our Intent to Sue to Foreclose" Letter.

Exhibit #2 (2 pages): Cheryl's email thread with IRS Revenue Officer-Rae Lee and IRS Revenue Officer-Anthony Anderson.

Exhibit # 3 (4 pages): The 2 Randolph-Brooks FCU Levy/Freeze/garnishment Holds and the 2 Cashier Checks.

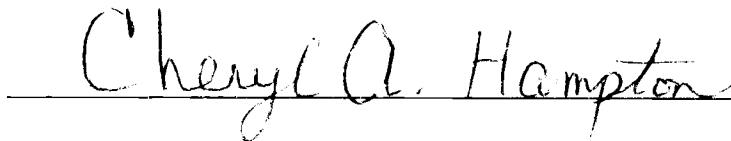
Exhibit # 4 (5 pages): USPS Tracking Numbers for our 5 amended taxes mailed to the Department of the Treasury C/O IRS in Austin, TX on 11/8/24 (tax year 2017), 1/13/25 (tax year 2018), and 1/22/25 (tax years 2014, 2015, 2016). As of today, there is still no response back for any of our amended taxes for tax years: 2014-2018.

Sincerely,

A handwritten signature in cursive script, appearing to read "Don A Hampton", written over a horizontal line.

5/5/25

Don A Hampton, M.A., B.S., L.M.T.

A handwritten signature in cursive script, appearing to read "Cheryl A Hampton", written over a horizontal line.

5/5/25

Cheryl A Hampton, M.B.A., B.A., A.A.

Summary of Contact *Exhibit #1***Taxpayer's Name and ID#**

DON & CHERYL HAMPTON , 247-45-5099

POA's-Representative Name

N/A

Pursuant to Internal Revenue Code Section 6103 and Form 2848, a copy of this document will be provided to the taxpayer as appropriate.

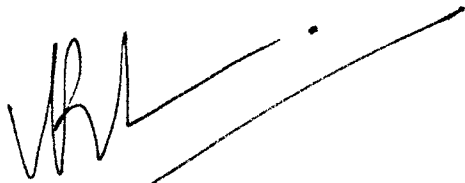
In order to determine the appropriate resolution of the taxpayer's case, we need to calculate/verify his/her ability to pay the tax delinquencies, and ensure that the taxpayer remains in current compliance with applicable filing and paying requirements. To assist us in doing so, please provide the following information/documents by the date required:

Information/Documents required	Date Required
--------------------------------	---------------

Mr. & Mrs. Hampton,

I am writing to inform you of our intent to Sue to Foreclose.

Thank you.



Notification of consequences of failure to meet the above deadlines: Failure to meet the above deadlines by the specified date(s) may require the IRS to take certain actions, such as issuing a summons, issuing a Notice of Levy, or other actions as specified below.

Revenue Officer Name and Employee Identification Number	Date	Telephone / Fax Number
RAE LEE - 1004990014	04/29/2025	(210) 841-2050 Fax - (844) 258-0167

Office Address8122 DATAPOINT DR
3272

SAN ANTONIO, TX 78229-

yahoo!mail

Sent

Take control of your

Q

New features

Go ad-free

10

C

Exhibit #2 (pg 1 of 2)

Starred Contact

Inbox 180K

Starred

1 Sent

Drafts 242

Folders

Sent

Re: April 2nd & Our 5 Amended Taxes

CHERYL HAMPTON

To: Lee · Fri, Mar 21 at 2:50 PM

Rae,

- 1) Don & I work Tuesday thru Saturday weekly.
- 2) We need MORE TIME to hear back from the IRS in Austin, TX regarding all of our amended taxes from 2014-2018 that were sent back in Nov & in Jan. You've been aware of this by email since Feb 24th.
- 3) Considering these 2 critical points, we'd like to reschedule our in person meeting with you to May 19th from April 2nd.
- 4) Awaiting a courteous response back today.

Cheryl Hampton

Sent from Yahoo Mail for iPhone

Hide trimmed content

On Friday, March 21, 2025, 9:49 AM, Lee Rae <Rae.Lee@ins.gov> wrote:

Hello Ms. Hampton,

First, my apologies for not being able to reply sooner.

But I am in receipt of your signed Form 2848 revoking your POA from his appointment and am now able to deal directly with you

I have scheduled a meeting for us to meet at my office on 04/02/2025, 09:00AM, to determine what we can do to resolve your case.

I look forward to meeting you and Mr. Hampton. I had sent you a Form 9297; it tells you what you are required to bring to the meeting.

I need to inform you that your failure to attend will result in enforcement action, something which I hope we can avoid.

Please feel free to call me 210 841 2050; if I am not by my phone, leave a message and I shall return your call.

Thank you.

From: CHERYL HAMPTON <cherylinasanantonio@yahoo.com>**Sent:** Friday, March 21, 2025 8:47 AM

To: Lee Rae <Rae.Lee@irs.gov>
Subject: [EXT] Fw: My 3rd Attempt

Exhibit #2 (pg 2 of 2)

Rae,

Hi. This is my (3rd attempt) to get a response from you regarding the following email that I sent to Anthony on Jan 23rd.

I've been waiting for a response from you since I emailed you a Feb 24th.

I'm awaiting a simple courteous response from you today which is Mar 21st.

Cheryl Hampton

Sent from Yahoo Mail for iPhone

Begin forwarded message:

On Thursday, January 23, 2025, 7:20 PM, CHERYL HAMPTON <cherylsanantonio@yahoo.com> wrote:

Anthony,

Hi. 1) So far, we haven't received a response from the IRS in Austin, TX regarding our new 2017 1040X that was mailed in November with USPS Tracking #: 9534 6070 4291 4313 0708 53.

2) Don & I amended our taxes for 2014, 2015, 2016 & 2018 on Dec 30th.

3) Don & I need to wait to hear back from the IRS regarding our new 1040X's from 2014 thru 2018 before we pay any amount that's allegedly owed.

4) We started to pay our taxes online for 2022 & 2023.

Cheryl Hampton

Sent from Yahoo Mail for iPhone

Reply 


Forward 



Exhibit #13 (pg 1 of 4)

*

*

888 38

80 07

Exhibit #3 (pg 2 of 4)

*

*

\$0.95

\$0.81

\$0.72

\$0.73

\$0.72

\$0.65

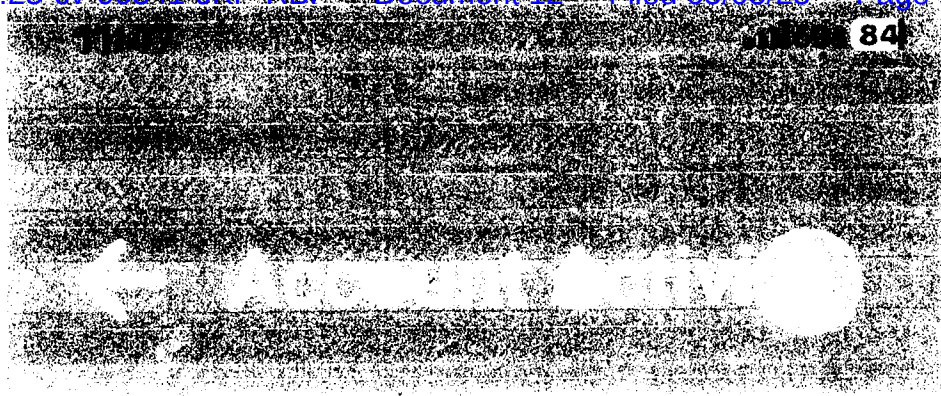


Exhibit #3 (pg 30 of 4)

*

*



Exhibit #3 (pg 4 of 4)
\$0.01

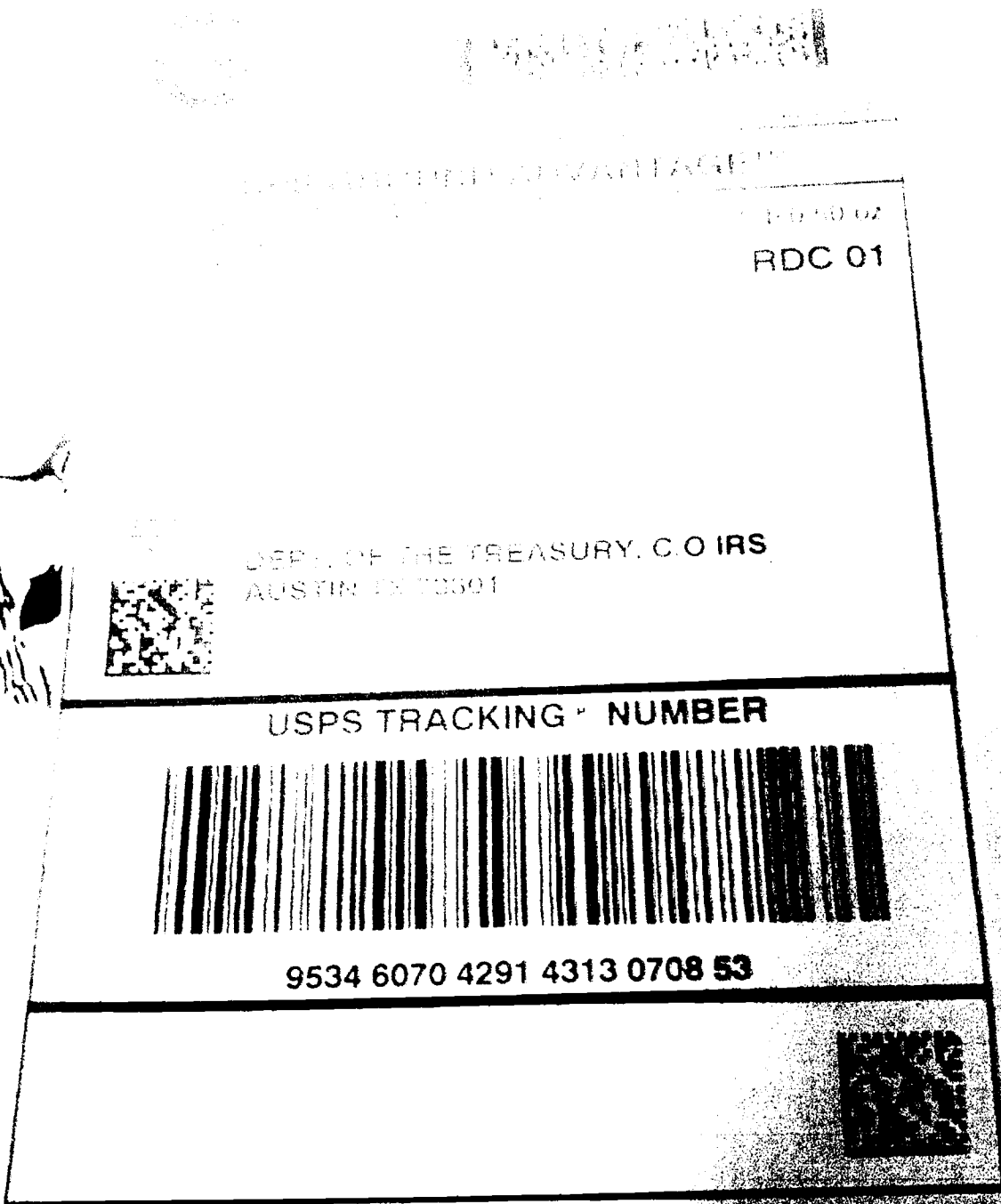
*

*

\$0.02

\$0.72

Exhibit #4 (pg 1 of 5)



TM

Exhibit #4 (pg 2 of 5)


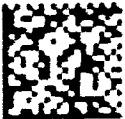
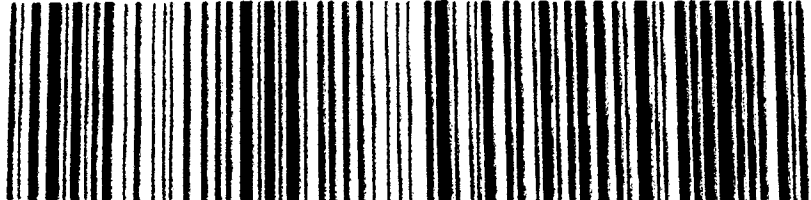
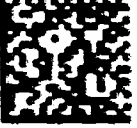
G	US POSTAGE IMI 912250113175718 2000393420
	\$7.00 SSK GA
	
01/13/25 Mailed from 78245 028W2312043	
USPS GROUND ADVANTAGE	
DON AND CHERYL HAMPTON 314 ADDAX DR SAN ANTONIO TX 78213-3929	
9.80 oz RDC 01	
SHIP TO:  DEPT. OF THE TREASURY, C/O IRS AUSTIN TX 73301	
USPS TRACKING NUMBER	
	
9500 1066 9846 5013 2897 23	
	



Exhibit #4 (pg 3 of 5)


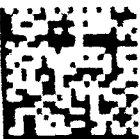
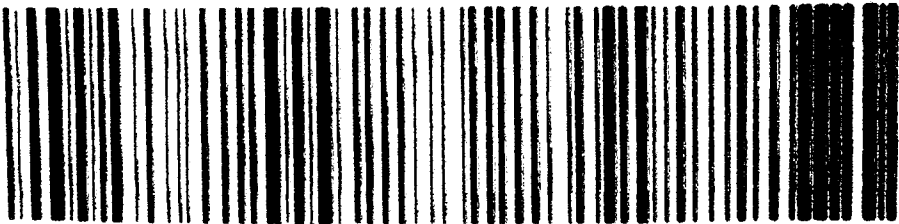
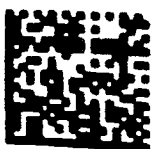
G	US POSTAGE IMI 967650122172018 2000393514
	\$6.10 SSK GA
	
01/22/25 Mailed from 78230 028W2310264	
USPS GROUND ADVANTAGE®	
DON AND CHERYL HAMPTON 314 ADDAX DR SAN ANTONIO TX 78213-3929	
7.90 oz RDC 01	
SHIP TO DEPT. OF THE TREASURY, C/O IRS AUSTIN TX 73301	
	
USPS TRACKING® NUMBER	
	
9500 1067 0061 5022 0605 38	
	



Exhibit #4 (pg 4 of 5)

G

US POSTAGE IMI 967850122172018 2000393514

\$6.90

SSK

GA



01/22/25

Mailed from 78230

028W2310876

USPS GROUND ADVANTAGE®

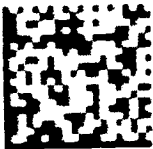
DON AND CHERYL HAMPTON
314 ADDAX DR
SAN ANTONIO TX 78213-3929

8.20 oz

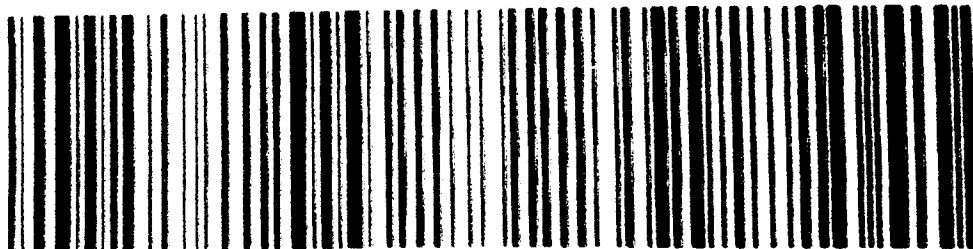
RDC 01

SHIP
TO:

DEPT. OF THE TREASURY, C/O IRS
AUSTIN TX 73301



USPS TRACKING® NUMBER



9500 1067 0061 5022 0605 52

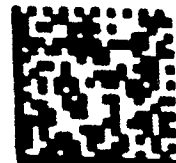


Exhibit # 4 (pg 5 of 5)

G

US POSTAGE IMI 967650122172018 2000393514

\$6.90

SSK

GA



01/22/25

Mailed from 78230

028W2311538

USPS GROUND ADVANTAGE®

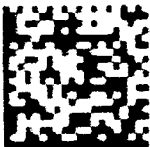
DON AND CHERYL HAMPTON
314 ADDAX DR
SAN ANTONIO TX 78213-3928

9.30 oz

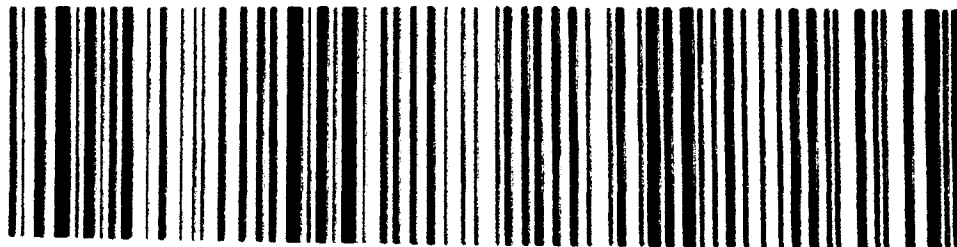
RDC 01

SHIP
TO:

DEPT. OF THE TREASURY, C/O IRS
AUSTIN TX 73301



USPS TRACKING® NUMBER



9500 1067 0061 5022 0605 76

